CERTIFICATE OF ELECTRONIC TRANSMISSION

I hereby certify that this correspondence is being electronically transmitted to United States Patent and Trademark Office on 31 January 2007. /Kathryn Marley/

Kathryn Marley

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of inventor(s):

Frederick van der Vliet

Application No. 10/521,086

Confirmation No. 4507

Filing Date: 09 January 2006

Title: Optical Splitter with Tapered

Multimode Interference Waveguide

CUSTOMER NO. 54413

Examiner: Guy G. Anderson

ENTERED BY

RCE 3/0/07 3/12

ON Com. 3/12

Group Art Unit: 2883

MAIL STOP AMENDMENT

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

RESPONSE B AFTER FINAL **UNDER 37 CFR § 1.116**

Sir:

This RESPONSE B is in reply to the Final Office Action mailed 03 November 2006.

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks begin on page 5 of this paper.

///